



REVIEW OF
FIXED ASSETS EQUIPMENT

**From The Office Of State Auditor
Claire McCaskill**

Report No. 2000-38
May 24, 2000
www.auditor.state.mo.us

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

May 2000

The following problems were discovered as a result of a review conducted by our office of the Fixed Assets Equipment.

We tested fixed asset equipment records of the sixteen executive departments as of June 30, 1999. Based on our tests, we reached the following conclusions:

- Some departments' equipment records were not accurate or complete.
- Some departments did not properly record assets purchased in the fixed asset records.
- Some departments could not physically locate equipment items that were listed on the records. In many instances, the department did not know why the items were missing.
- Some departments do not record equipment transactions in a timely manner, which increases the likelihood of errors or omissions in the records.
- Some departments did not perform adequate annual physical inventories of equipment items.
- Some equipment acquired by lease purchase agreements was not recorded in accordance with state policy and generally accepted accounting principles.
- Some departments did not report accurate information to the Office of Administration (OA) for inclusion in the state's comprehensive annual financial report. For example, equipment items totaling \$3,042,000 that were recorded on the Division of Job Development and Training equipment records were not reported to the Office of Administration (OA) for inclusion in the state's annual financial report. These assets are located at the offices of Service Delivery Areas throughout the state. Furthermore, record keeping or valuation problems prevented some other departments from reporting accurate equipment balances to the OA.

Departments reviewed in this audit include the following:

- Office of Administration, Revenue, Elementary and Secondary Education, Higher Education, Agriculture, Insurance, Conservation, Economic Development, Labor and Industrial Relations, Natural Resources, Transportation, Public Safety, Mental Health, Social Services, Health, and Corrections.

YELLOW SHEET

REVIEW OF FIXED ASSETS EQUIPMENT

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Mel Carnahan, Governor
and
All Executive Department Directors

We have conducted a review of fixed assets equipment owned by the State of Missouri's sixteen executive departments. The objectives of this review were to:

1. Determine the accuracy of the equipment records as of June 30, 1999.
2. Determine the valuation of equipment by various dollar value ranges as of June 30, 1999.
3. Determine if the \$250 value for capitalization of equipment should be raised.
4. Review internal controls over accounting for state-owned equipment.

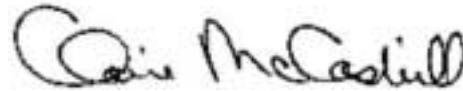
Our review was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary under the circumstances. In this regard, we reviewed applicable state laws and regulations, interviewed applicable personnel of various executive departments, and reviewed certain records and documents.

As part of our review, we assessed the state's management controls to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to management controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk. In order to assess control risk, we performed tests of controls to obtain evidence regarding the effectiveness of the design and operation of certain policies and procedures.

Our review was limited to the specific matters described above and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying information presented in the appendices is presented for informational purposes. This information was obtained from the state's management and was not subjected to the procedures applied in the review of fixed assets equipment.

The Results and Overall Conclusions Section presents the findings of our review of fixed assets equipment.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

December 2, 1999 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
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EXECUTIVE SUMMARY

REVIEW OF FIXED ASSETS EQUIPMENT EXECUTIVE SUMMARY

We tested fixed asset equipment records of the sixteen executive departments as of June 30, 1999. Based on our tests, we reached the following conclusions:

- ! Some departments' equipment records were not accurate or complete.
- ! Some departments did not properly record assets purchased in the fixed asset records.
- ! Some departments could not physically locate equipment items that were listed on the records. In many instances, the department did not know why the items were missing.
- ! Some departments do not record equipment transactions in a timely manner, which increases the likelihood of errors or omissions in the records.
- ! Some departments did not perform adequate annual physical inventories of equipment items.
- ! Some equipment acquired by lease purchase agreements was not recorded in accordance with state policy and generally accepted accounting principles.
- ! Some departments did not report accurate information to the Office of Administration (OA) for inclusion in the state's comprehensive annual financial report. Record keeping or valuation problems prevented some departments from reporting accurate equipment balances to the OA.
- ! Departments are experiencing a significant record keeping burden because they track an extensive number of low dollar value equipment items which constitute only a small portion of the dollar value of the equipment balance. As a result, the State Auditor's office has initiated official rulemaking procedures to raise the capitalization threshold for fixed asset equipment items from \$250 to \$1,000. When officially approved, the increase in the capitalization threshold should ease some of the record keeping burden but still provide adequate information for financial reporting purposes.
- ! Departments should continue to identify and account for sensitive type equipment items below the \$1,000 threshold.
- ! Departments should ensure a complete and accurate conversion of their fixed asset accounting records to the SAM II system. In addition, the departments should comply with the requirements in the *SAM II Policies and Procedures* manual related to accounting for fixed assets.

SCOPE AND METHODOLOGY

REVIEW OF FIXED ASSETS EQUIPMENT SCOPE AND METHODOLOGY

Scope

We surveyed each of the sixteen executive departments to determine the number of equipment items by dollar value ranges as of June 30, 1999. Each department maintains its own records. At the end of each fiscal year, departments are required to report equipment balances to the Office of Administration (OA) for inclusion in the state's comprehensive annual financial report. We reviewed applicable state laws and regulations, interviewed applicable personnel of the various departments, and reviewed the departments' fixed asset equipment records and procedures.

Methodology

We performed the following procedures as part of our audit work:

- ! Reviewed the executive department's records and procedures for compliance with the requirements of Section 34.125, RSMo 1994, CSR 40-2.031, Control of Fixed Assets, and the guide entitled *Accounting for Fixed Assets in State Departments* issued by the State Auditor.
- ! Sent surveys to the sixteen executive departments (and their respective divisions and special purpose funds, if necessary) to obtain information on equipment balances as of June 30, 1999, organized by various dollar value ranges.
- ! Reviewed and evaluated the departments' internal controls for fixed assets and the record keeping systems and procedures related to equipment assets.
- ! Selected expenditures from the state's accounting system (additions) for each department for equipment purchases above \$250. The completeness, accuracy, and timeliness of the departments' addition recordings were tested by comparing information from the purchasing documentation to the information recorded in the equipment records.
- ! Selected equipment items physically on location at various offices in each department (160 items). The completeness and accuracy of the departments' equipment records were tested by comparing specific information noted for an observed asset to information recorded on the equipment records.
- ! Selected a sample of assets which were recorded on the departments' equipment records. The existence and usage of each asset and the accuracy of the equipment records were tested by physically locating or confirming each asset.
- ! Selected equipment assets removed from departments' equipment records (dispositions) during the year ending June 30, 1999. The authenticity, accuracy, and timeliness of the departments'

disposition recordings were tested by comparing the disposition information from the equipment records to the documentation supporting each entry.

RESULTS AND OVERALL CONCLUSIONS

REVIEW OF FIXED ASSETS EQUIPMENT RESULTS AND OVERALL CONCLUSIONS

The fixed asset equipment records of five departments were inaccurate and incomplete.

The combined results of the individual tests performed at each department (tests of asset balances, purchases, and dispositions) indicated that some departments' equipment records were significantly deficient. Based on the items tested, the records were inaccurate or incomplete. A listing of those departments and their most significant deficiencies follows:

Office of Administration (OA)

- ! Some equipment items purchased were not properly recorded in the asset records.
- ! Equipment items selected for testing could not be physically located.
- ! Equipment transactions were not recorded in a timely manner.
- ! The OA maintains fixed asset records for the Board of Public Buildings. The Board of Public Buildings purchases equipment with state appropriations and places some of this equipment in buildings owned by the board but occupied by the departments of Corrections and Mental Health. Equipment totaling \$1,150,000 was recorded on the equipment records of both the board and the applicable department. As a result, these assets were reported twice to the OA.

Department of Revenue

- ! Some equipment items purchased were not properly recorded in the asset records.
- ! Equipment items selected for testing could not be physically located.
- ! Equipment transactions were not recorded in a timely manner.

Department of Economic Development (DED)

- ! Equipment items totaling \$3,042,000 that were recorded on the Division of Job Development and Training (DJDT) equipment records were not reported to the OA for inclusion in the state's annual financial report. These assets are located at the offices of Service Delivery Areas (SDA) throughout the state.

Department of Social Services

- ! Some equipment items purchased were not properly recorded in the asset records.
- ! Equipment items selected for testing could not be physically located.

Department of Corrections

- ! Some equipment items purchased were not properly recorded in the asset records.
- ! Equipment items selected for testing could not be physically located.
- ! Annual inventory procedures were not properly performed and, as a result, errors in the records were not discovered.

Nearly thirteen percent of equipment items purchased during the year were not properly recorded in the fixed asset records.

We tested 168 purchases of equipment and noted 21 equipment items (a 12.5% error rate) that had not been recorded in the fixed asset records. A listing of error rates for each department follows:

<u>Department</u>	<u>Number of Errors</u>	<u>Number of Items Tested</u>	<u>Error Percentage</u>
Office of Administration	6	23	26.1%
Revenue	4	10	40.0%
Elementary & Secondary Education	2	10	20.0%
Higher Education	0	9	0.0%
Agriculture	2	10	20.0%
Insurance	1	9	11.1%
Conservation	0	10	0.0%
Economic Development	0	10	0.0%
Labor and Industrial Relations	0 8	0.0%	
Natural Resources	0	10	0.0%
Transportation	0 10	0.0%	
Public Safety	0	10	0.0%
Mental Health	0	10	0.0%
Social Services	1	9	11.1%
Health	0	10	0.0%
Corrections	<u>5</u>	<u>10</u>	<u>50.0%</u>
	21	168	12.5%

Over four percent of the equipment items selected for testing could not be physically located.

We physically observed or obtained a confirmation response for a total of 632 items. We physically observed many equipment items that were located in or near Jefferson City and we obtained signed confirmation letters from the asset custodian for assets that were located in other areas of the state. A total of 28 items (a 4.4% error rate) were not located by these procedures. A listing of error rates for each department follows:

<u>Department</u>		<u>Number of Errors</u>	<u>Number of Items Tested</u>	<u>Error Percentage</u>
Office of Administration		3	38	7.9%
Revenue		2	40	5.0%
Elementary & Secondary Education		1	37	2.7%
Higher Education		2	37	5.4%
Agriculture		0	40	0.0%
Insurance		0	40	0.0%
Conservation		2	40	5.0%
Economic Development		1	40	2.5%
Labor and Industrial Relations	1	40	2.5%	
Natural Resources		2	37	5.4%
Transportation	2	38	5.3%	
Public Safety		1	40	2.5%
Mental Health		2	40	5.0%
Social Services		6	45	13.3%
Health		1	40	2.5%
Corrections		<u>2</u>	<u>40</u>	<u>5.0%</u>
		28	632	4.4%

Equipment transactions were not recorded on the equipment records in a timely manner.

We selected 322 equipment transactions (acquisitions and dispositions) to determine how quickly the departments recorded these transactions in the records. We did not perform this test for 91 items at 6 departments because their records did not track the data entry date. Of the 231 transactions we were able to test, 19 transactions (a 8.2% error rate) were recorded more than one month after the equipment transaction occurred. A listing of error rates for each department follows:

<u>Department</u>		<u>Number of Errors</u>	<u>Number of Items Tested</u>	<u>Error Percentage</u>
Office of Administration		3	39	7.7%
Revenue		3	14	21.4%
Elementary & Secondary Education		0	18	0.0%
Higher Education		0	9	0.0%
Agriculture		3	18	16.7%
Insurance		N/A	N/A	N/A
Conservation		2	19	10.5%
Economic Development		N/A	N/A	N/A
Labor and Industrial Relations	0	18	0.0%	
Natural Resources		1	19	5.3%
Transportation	0	20	0.0%	
Public Safety		1	6	16.7%

Mental Health	3	12	25.0%
Social Services	2	19	10.5%
Health	1	20	5.0%
Corrections	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
	19	231	8.2%

Some departments do not ensure annual inventory counts of equipment are performed and do not ensure that employees independent of the equipment records or equipment custody are responsible for conducting or verifying the inventory counts.

Our review of equipment inventory procedures involved inquiries of personnel of the sixteen executive departments regarding the timing and procedures for conducting inventory counts. Our inquiries noted that many departments have procedures in place to ensure annual inventory counts are properly performed by independent employees. However, we did note that certain agencies either did not perform annual inventories or did not ensure that independent personnel were involved. A listing of departments which we noted deficiencies in is shown below:

<u>Department</u>	<u>An annual inventory count was not performed</u>	<u>Inventory count personnel were not independent</u>
Office of Administration-Division of Personnel	X	
Conservation		X
Economic Development-Public Service Commission		X
Natural Resources	X	
Public Safety-State Emergency Management Agency	X	
Public Safety-Missouri State Water Patrol		X
Public Safety-Missouri State Highway Patrol		X
Social Services	X	

During our testing we also noted other circumstances which indicated inventory procedures were not carefully or properly performed. One such instance at the Department of Corrections revealed that a vehicle on the equipment records had been disposed of in July 1997, but this vehicle had not been removed from the records as of June 30, 1999. The physical inventory sheet for fiscal year 1999 and 1998 inventory count results indicated that this vehicle had been physically verified in both years. We noted similar circumstances in our testing of the departments of Elementary and Secondary Education, Higher Education, Agriculture, Insurance, and Mental Health. Each of these departments' equipment records had not been properly adjusted for one or more assets which had been disposed of at least one year prior to our review.

Equipment acquired by some departments through lease purchase agreements is not recorded on the equipment records in accordance with state policy or generally accepted accounting principles.

Fixed asset items acquired through lease purchase agreements should be capitalized at the inception of the agreement in an amount determined by the criteria of Financial Accounting Standards Board (FASB) Statement 13, *Accounting for Leases*, which is the lesser of the present value of the minimum lease payments or the fair value of the leased property. Our review revealed that some of the departments do not properly record or value assets acquired through capital leases in their equipment records.

Our review of procedures for recording equipment acquired through lease purchase agreements involved inquiries of personnel of the sixteen executive departments and review of items selected for testing which were acquired through lease purchase agreements. That survey revealed the following results:

- ! Some equipment acquired through lease purchase agreements was not recorded on the departments' equipment records even though the assets met the applicable criteria for capitalization.
- ! Some equipment acquired through lease purchase agreements was recorded on the departments' equipment records at the inception of the lease; however, the amount recorded on the equipment records reflected the total of the lease payments instead of the present value of the lease payments.
- ! Some equipment acquired through lease purchase agreements was not recorded on the departments' equipment records until all of the lease payments had been made on the asset. In addition, these assets were not reported to the OA for inclusion in the state's comprehensive annual financial report.

In recent years, the departments have increased leasing activities; however, it appears that the leased assets are not always properly accounted for in accordance with state policy or generally accepted accounting principles.

Executive Department Surveys - Departments are experiencing a record keeping burden because of the state capitalization threshold for equipment assets.

The purpose of our survey was to obtain the number of equipment items and total dollar value of the equipment broken down into six dollar value ranges. We reviewed the surveys for mathematical accuracy and compared the amounts to equipment values reported to the OA for inclusion in the state's comprehensive annual financial report. We noted discrepancies in some of the survey responses and investigated various large differences. (*The final survey results are presented in Appendices A, B, and C*)

As shown on the pie charts on Appendix A, a large number of equipment items represent only a small portion of the equipment dollar value. For example, equipment with values between \$250 and \$1,000 make up 66% of the number of items over \$250 but only 13% of the total dollar value of items over \$250.

While it is important for some of these assets to be tracked due to their sensitive nature or susceptibility to theft, many of these items could be eliminated from the fixed asset record if the capitalization threshold was raised to \$1,000.

In addition to tracking the large volume of assets between \$250 and \$1,000, the departments also track numerous items below the \$250 threshold that they consider to be sensitive or susceptible to theft. Our survey indicated that the departments currently track 139,317 equipment items under the \$250 threshold. These assets represent 25% of the number of assets tracked by the departments but only 2% of the value.

Chapter seven, Property Items Under the Dollar Value Threshold, in the guide *Accounting for Fixed Assets in State Departments* and Section 4 of 15 CSR 40-2.031 require that the departments "...shall identify its sensitive items, implement appropriate procedures for adequate control, and perform annual inventories." Sensitive items are defined as property items with a cost under \$250 which are considered attractive or easily pilfered. Each department is charged with the responsibility of ensuring that controls are adequate over the assets they determine to be sensitive.

We surveyed the sixteen departments regarding their procedures for assessing the sensitive nature of equipment that costs less than \$250. Our survey revealed that the Department of Higher Education, the Department of Economic Development - Division of Professional Registration, the Department of Public Safety - State Emergency Management Agency, and the Department of Mental Health - Central Office do not record any items under \$250 on their fixed asset records and do not consider any items below \$250 to be sensitive. Departments that identified sensitive items had implemented procedures to ensure the items were tagged and accounted for in the fixed asset records except for the Department of Economic Development - Division of Finance. The Division of Finance tagged sensitive items but maintained a separate log of those items instead of recording the items in their fixed asset records. We also noted there was a significant difference in the criteria used by the departments to determine if an item was sensitive, as follows:

- ! The Department of Transportation records all assets which cost \$100 or more.
- ! The Department of Corrections records all assets which cost \$100 or more except for furniture.
- ! The Department of Labor and Industrial Relations does not record any asset which costs less than \$50; however, assets between \$50 and \$250 may be recorded as sensitive items if the assets are considered susceptible to loss or theft or have a high level of desirability for personal use.
- ! The Department of Social Services does not record any asset which costs less than \$100; however, assets between \$100 and \$250 may be recorded as sensitive items if the items are considered susceptible to loss or theft or have a high level of desirability for personal use.
- ! The remaining departments do not have a minimum dollar value for determining sensitive items; however, assets costing less than \$250 may be recorded as sensitive items if the items are considered susceptible to loss or theft or have a high level of desirability for personal use.

Overall Conclusions

Section 34.125, RSMo 1994, directs each state department to keep an inventory of nonexpendable property of fixed assets in its possession. Each department is responsible for identifying and tracking nonexpendable property by make, model, serial number, and acquisition cost. A property tag is to be attached to each asset and the department must ensure the proper use and retention of the assets. Finally, the State Auditor is responsible for prescribing the form for the inventory of nonexpendable property and the minimum value of assets that are required to be accounted for as nonexpendable property.

The guide *Accounting for Fixed Assets in State Departments* issued by the State Auditor states,

"The importance of having a complete and accurate accounting of fixed assets cannot be emphasized too strongly. Adequate accounting procedures and records for fixed assets are essential for financial reporting and the protective custody of government property. ... The responsibility of stewardship involved in safeguarding such a large public investment is of the utmost importance to sound financial administration, and this responsibility can be effectively discharged only through adequate fixed asset accounting policies and procedures."

15 CSR 40-2.031(2) further states,

"Each department shall establish and maintain a system of control for fixed assets. As part of these responsibilities, a department should periodically review its system and adjust or modify the level of control to correct deficiencies."

The guide and the CSR provide further information regarding the identification of capitalizable assets and fixed assets with a sensitive nature. In addition, information regarding the responsibility for and the format and maintenance of the fixed asset accounting systems are discussed.

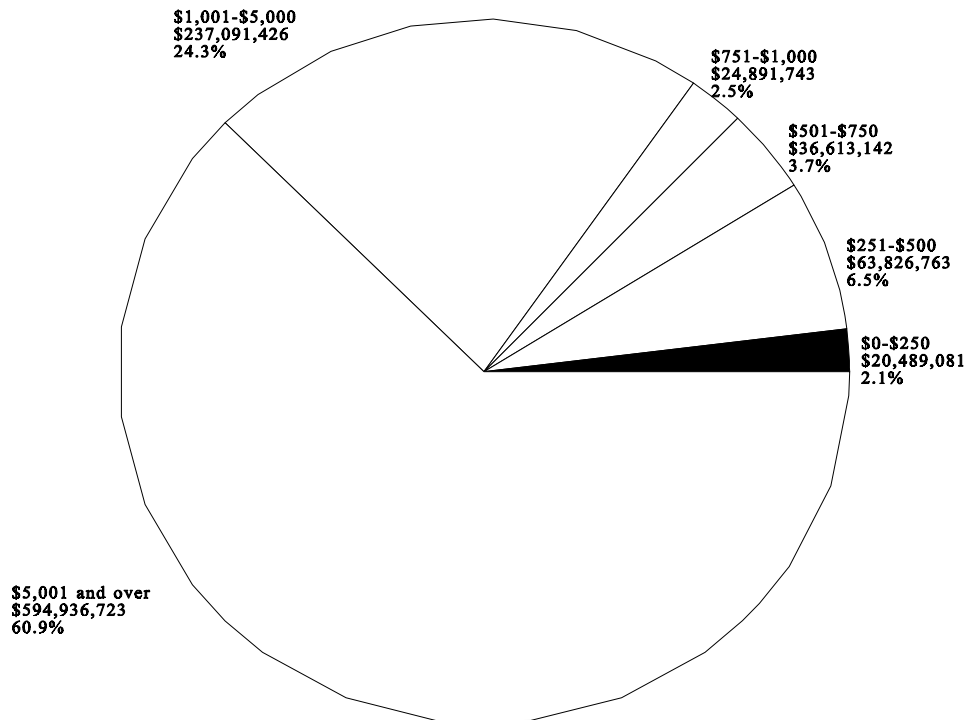
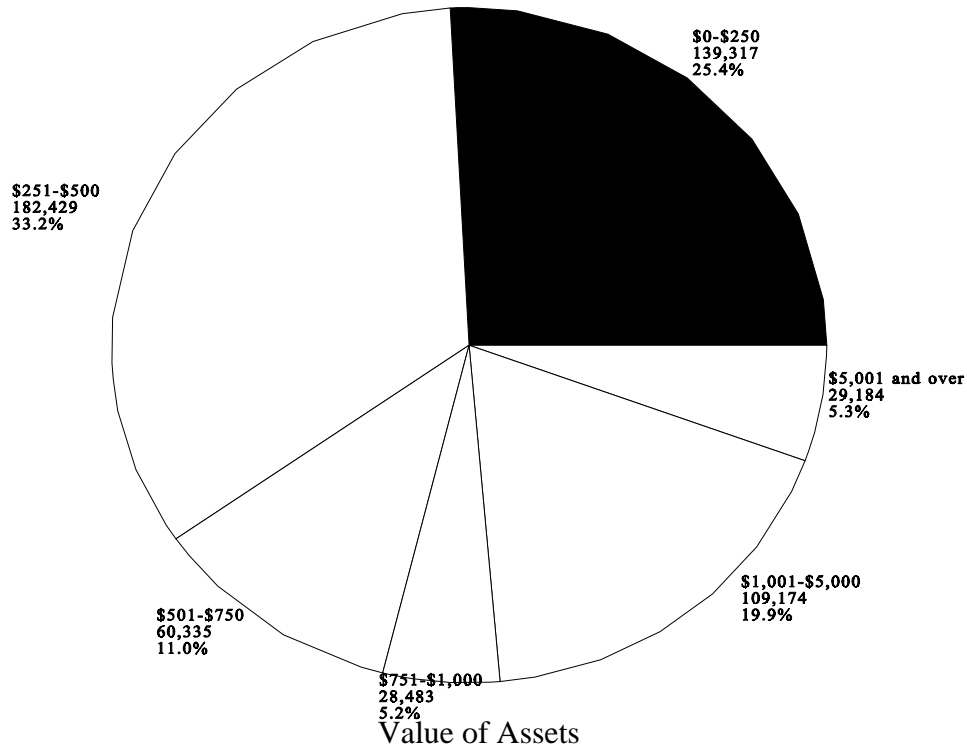
As noted throughout this report, significant deficiencies have been noted in the departments' systems of control for fixed assets. Some departments' fixed asset records appear to be significantly deficient and contain many inaccurate entries. Many of these inaccurate entries exist because the departments have not carefully designed controls for fixed assets to ensure that transactions are properly recorded. We also noted that several departments' physical inventory procedures are not performed in a timely manner or carefully enough to detect inaccurate information in the fixed asset records. The departments are likely experiencing some of these problems because the current system requires that a large number of small dollar items be tagged and maintained on inventory. As a result, the time spent by departments to maintain fixed asset records is concentrated heavily on small dollar items. In addition, it appears the lack of a centralized accounting system for fixed assets contributes to the deficiencies we noted in our review. The departments began using the state's new SAM II accounting system in July 1999. This system includes a program for recording and accounting for equipment assets. If used correctly by the departments, this system should provide increased accuracy in the accounting for the state's fixed assets.

To help address the concerns noted, the State Auditor's Office will change the CSR to raise the capitalization threshold for fixed asset equipment items from \$250 to \$1,000. When approved, the increase in the capitalization threshold should ease some of the record keeping burden but still provide adequate information for financial reporting purposes. However, the departments should continue to identify and account for sensitive type equipment items below the \$1,000 threshold.

This report is intended for the information of the management of the state of Missouri. However, this report is a matter of public record and its distribution is not limited.

APPENDICES

APPENDIX A
CHARTS OF THE NUMBER OF EQUIPMENT ITEMS AND DOLLAR VALUES
JUNE 30, 1999
Number of Assets



Appendix B

REVIEW OF FIXED ASSETS EQUIPMENT
SCHEDULE OF EQUIPMENT AMOUNTS BY DOLLAR VALUES
JUNE 30, 1999

State Department	Dollar Value of Assets						Total
	\$0 - \$250	\$251 - \$500	\$501 - \$750	\$751 - \$1,000	\$1,001 - \$5,000	\$5,001 and over	
Office of Administration	\$ 875,175	\$ 2,500,224	\$ 1,333,945	\$ 806,328	\$ 7,270,983	\$ 39,652,109	\$ 52,438,764
Department of Agriculture	444,420	649,600	299,776	285,540	2,486,393	6,176,596	10,342,325
Department of Conservation	1,072,041	2,962,115	2,587,831	1,433,961	13,218,399	40,959,546	62,233,893
Department of Corrections *	4,506,288	11,949,537	7,856,838	5,026,481	19,407,161	52,473,809	101,220,114
Department of Economic Development	498,767	1,649,357	822,884	540,774	6,512,716	5,000,227	15,024,725
Department of Elementary and Secondary Education **	259,154	3,648,919	2,339,670	1,317,149	11,511,681	10,959,679	30,036,252
Coordinating Board for Higher Education	249	88,998	46,778	19,703	450,381	793,429	1,399,538
Department of Health	57,538	2,208,739	812,158	571,376	8,431,059	6,252,656	18,333,526
Department of Insurance	20,547	263,010	218,268	29,643	1,173,051	590,713	2,295,232
Department of Labor and Industrial Relations	475,289	2,428,677	1,102,560	799,486	13,714,030	15,421,434	33,941,476
Department of Mental Health	1,057,151	8,682,705	4,484,755	2,331,059	19,685,599	26,720,980	62,962,249
Department of Natural Resources	904,404	3,028,665	1,396,050	912,587	10,514,532	23,460,915	40,217,153
Department of Public Safety	1,542,795	6,582,917	3,520,709	2,944,310	22,225,006	61,078,954	97,894,691
Department of Revenue	1,352,086	2,571,938	943,187	741,273	11,025,383	22,809,253	39,443,120
Department of Social Services	1,444,114	6,856,592	3,094,207	1,678,655	43,897,511	20,719,988	77,691,067
Department of Transportation	5,979,063	7,754,770	5,753,526	5,453,418	45,567,541	261,866,435	332,374,753
Total	<u>\$ 20,489,081</u>	<u>\$ 63,826,763</u>	<u>\$ 36,613,142</u>	<u>\$ 24,891,743</u>	<u>\$ 237,091,426</u>	<u>\$ 594,936,723</u>	<u>\$ 977,848,878</u>
Percentage of Total	2.1%	6.5%	3.7%	2.5%	24.3%	60.9%	100.0%

* The Department of Corrections reported information as of August 19, 1999.

** The Department of Elementary and Secondary Education reported information as of August 24, 1999.

Appendix C

REVIEW OF FIXED ASSETS EQUIPMENT
SCHEDULE OF NUMBER OF EQUIPMENT ITEMS BY DOLLAR VALUES
JUNE 30, 1999

State Department	Number of Assets						Total
	\$0 - \$250	\$251 - \$500	\$501 - \$750	\$751 - \$1,000	\$1,001 - \$5,000	\$5,001 and over	
Office of Administration	6,289	7,172	2,208	928	3,295	692	20,584
Department of Agriculture	3,595	1,764	475	322	1,024	448	7,628
Department of Conservation	7,053	8,370	4,278	1,627	5,503	2,494	29,325
Department of Corrections *	25,677	33,315	12,902	5,704	9,555	2,847	90,000
Department of Economic Development	4,958	4,634	1,359	621	3,131	431	15,134
Department of Elementary and Secondary Education **	1,414	10,177	3,898	1,533	5,139	779	22,940
Coordinating Board for Higher Education	1	270	77	22	193	44	607
Department of Health	347	6,525	1,326	643	4,132	453	13,426
Department of Insurance	181	751	359	34	504	67	1,896
Department of Labor and Industrial Relations	3,204	6,877	1,768	884	6,702	536	19,971
Department of Mental Health	6,877	24,626	7,342	2,682	9,491	1,799	52,817
Department of Natural Resources	6,092	9,136	2,441	1,133	4,640	1,708	25,150
Department of Public Safety	12,856	19,352	5,752	3,375	10,531	3,319	55,185
Department of Revenue	15,966	7,605	1,539	841	6,315	784	33,050
Department of Social Services	8,280	19,886	5,136	1,914	18,161	1,619	54,996
Department of Transportation	36,527	21,969	9,475	6,220	20,858	11,164	106,213
Total	<u>139,317</u>	<u>182,429</u>	<u>60,335</u>	<u>28,483</u>	<u>109,174</u>	<u>29,184</u>	<u>548,922</u>
Percentage of Total	25.4%	33.2%	11.0%	5.2%	19.9%	5.3%	<u>100.0%</u>

* The Department of Corrections reported equipment information as of August 19, 1999.

** The Department of Elementary and Secondary Education reported information as of August 24, 1999.

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